

DISTRICT NO. 6 PUBLIC WORKS COMMISSION
OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
District No. 6 Public Works Commission
of St. Landry Parish
Port Barre, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of District No. 6 Public Works Commission, component unit of the St. Landry Parish Government, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005
Chizal S. Fontenot, CPA
1955-2012

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

To the Board of Commissioners
District No. 6 Public Works Commission
of St. Landry Parish
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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Commission, as of December 31, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on pages 24 and 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Board of Commissioners
District No. 6 Public Works Commission
of St. Landry Parish
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Other Information

Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the Commission's basic financial statements. The financial statement of the individual fund on pages 27 and 28 is presented for purposes of additional analysis and are not a required part of the basic financial statement.

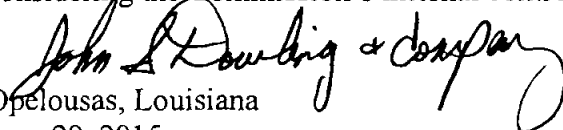
The financial statement of the individual fund is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial statement of the individual fund is fairly stated in all material respects in relation to the basic financial statements as a whole.

The financial statement of the individual fund has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer, which is the responsibility of management, is presented for additional analysis and is not a required part of the financial statements. Such information has not been subject to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2015, on our consideration of the Commission's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.


Opelousas, Louisiana
June 29, 2015

BASIC FINANCIAL STATEMENTS

The District No. 6 Public Works Commission's basic financial statements comprise the following three components:

Government-wide financial statements - provide readers with a broad overview of District No. 6 Public Works Commission's finances in a manner similar to a private sector business.

Fund financial statements - provide readers information with an emphasis on inflows and outflows of resources useful for making decisions in a budgetary context where the focus is on meeting the near-term financial needs.

Notes to financial statements - provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL SECTION

DISTRICT No. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
STATEMENT OF NET POSITION
GOVERNMENTAL FUND
DECEMBER 31, 2014

GOVERNMENTAL ACTIVITIES

ASSETS

Cash and cash equivalents	\$ 1,777,910
Receivables	
Ad valorem taxes	1,820,919
State revenue sharing	20,510
Prepaid insurance	3,695
Capital assets (net)	1,272,297
<u>Total assets</u>	<u>4,895,331</u>

LIABILITIES

Accounts payable and accrued expenses	20,612
Construction payable	35,984
Retainage payable	19,650
<u>Total liabilities</u>	<u>76,246</u>

NET POSITION

Net investment in capital assets	1,272,297
Unrestricted	3,546,788
<u>Total net position</u>	<u>4,819,085</u>

The accompanying notes are an integral part of this statement.

DISTRICT No. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
STATEMENT OF ACTIVITIES
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net (Expenses) Revenues</u>
		<u>Grants and</u> <u>Charges for Services</u>	<u>and Change in Net Position</u> <u>Governmental</u> <u>Activities</u>
<u>Governmental Activities</u>			
Public works	\$ 713,400	\$ -	\$ (713,400)
<u>Total governmental activities</u>	<u>713,400</u>	<u>-</u>	<u>(713,400)</u>
General revenues			
Taxes			1,630,947
Intergovernmental			30,766
Interest			5,294
Miscellaneous			-
<u>Total general revenues</u>			<u>1,667,007</u>
Change in net position			953,607
Net position – January 1, 2014			<u>3,865,478</u>
Net position – December 31, 2014			<u>4,819,085</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUND
DECEMBER 31, 2014

GENERAL FUND

ASSETS

Cash	\$ 1,777,910
Ad valorem taxes receivable (net)	1,820,919
State revenue sharing receivable	<u>20,510</u>
<u>Total assets</u>	<u>3,619,339</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES
AND FUND BALANCE

DEFERRED INFLOWS OF RESOURCES

Unavailable revenues - property taxes	\$ 92,266
Unavailable revenues - state revenue sharing	<u>20,510</u>
<u>Total deferred inflows of resources</u>	<u>112,776</u>

LIABILITIES

Accounts payable and accrued expenses	20,612
Construction payable	<u>35,984</u>
<u>Total liabilities</u>	<u>56,596</u>

FUND BALANCE

Fund balance	
Unassigned	<u>3,449,967</u>
<u>Total fund balance</u>	<u>3,449,967</u>

Total liabilities, Deferred Inflows of Resources
and fund balance

3,619,339

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2014

Total fund balance for the governmental fund at December 31, 2014		\$3,449,967
The Statement of Net Position reports receivables at their net realizable value. However, receivables not available to pay for current-period expenditures are deferred in governmental funds.		112,776
Other liabilities (payables not paid within 60 days of year-end) are not due and payable in the current period and, therefore, not reported as liabilities in the government funds.		(19,650)
Cost of capital assets at December 31, 2014	\$ 1,380,950	
Less: Accumulated depreciation as of December 31, 2014	<u>(108,653)</u>	1,272,297
Prepaid insurance		<u>3,695</u>
<u>Net position at December 31, 2014</u>		<u><u>4,819,085</u></u>

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 1,904,474
Intergovernmental	
State revenue sharing	30,871
Interest	5,294
<u>Total revenues</u>	<u>1,940,639</u>
<u>EXPENDITURES</u>	
Current operating	
Salaries	147,210
Board member pay	7,000
Payroll taxes	13,292
Accounting	19,342
Materials	286,021
Medical	210
Workmen's compensation	3,982
Other insurance	82,613
Legal and advertising	861
Telephone	6,395
Utilities	2,118
Professional fees	900
Rent	34,260
Repairs and maintenance	23,875
Fuel and oil	31,685
Parts and supplies	14,830
Office supplies	6,845
Uniform cleaning	1,085
Board meeting expense	60

Continued on next page.

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>GENERAL FUND</u>
Capital outlay -- equipment	<u>\$ 1,160,024</u>
<u>Total expenditures</u>	<u>1,842,608</u>
<u>NET CHANGE IN FUND BALANCE</u>	98,031
<u>FUND BALANCE, beginning of year</u>	<u>3,351,936</u>
<u>FUND BALANCE, end of year</u>	<u><u>3,449,967</u></u>

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

Total net change in fund balance for the year ended December 31, 2014 per Statement of Revenues, Expenditures, and Changes in Fund Balance		\$ 98,031
Governmental funds defer revenues that do not provide current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless of when received.		(273,632)
Change in prepaid insurance for year ended December 31, 2014		941
Capital outlay which are considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	1,160,024	
Depreciation expense for year ended December 31, 2014	<u>(31,757)</u>	<u>1,128,267</u>
<u>Total change in net position for the year ended</u> <u>December 31, 2014 per Statement of Activities</u>		<u>953,607</u>

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

District No. 6 Public Works Commission of St. Landry Parish, is a political subdivision of the State of Louisiana and possesses all the powers necessary to construct, acquire, operate, and maintain roads, bridges, and road drainage facilities as well as the rights, powers, and authority enumerated for road districts in Part II of Chapter 2 of Title 48. The Commission was created by Louisiana Revised Statute 48:600.1.

The Commission is governed by 6 commissioners appointed by the St. Landry Parish Government. Effective in October 2009, the Commission approved reimbursements to commissioners for each meeting attended. Prior to October 2009, they received no compensation.

The financial statements of District No. 6 Public Works Commission of St. Landry Parish have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies and practices of District No. 6 Public Works Commission of St. Landry Parish.

A. FINANCIAL REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (parish government), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

A. FINANCIAL REPORTING ENTITY - Continued

This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the parish government appoints the commissioners of District No. 6 Public Works Commission and the function of the Commission serves as a substantial contribution to similar services provided by the parish government, the Commission was determined to be a component unit of the St. Landry Parish Government, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the Commission, a component unit, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. BASIS OF PRESENTATION - Continued

FUND FINANCIAL STATEMENTS

The accounts of the Commission are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds of the Commission are classified as governmental funds. Governmental funds account for the Commission's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Commission or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Commission reports the following major governmental fund:

General Fund - The General Operating Fund of District No. 6 Public Works Commission of St. Landry Parish is used to account for all financial resources except those required to be accounted for in other funds.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe which transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus applied.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING - Continued

MEASUREMENT FOCUS

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus is used as appropriate:

- a. All governmental funds utilize a current financial resources measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. A fund on an accrual basis utilizes an economic resources measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

BASIS OF ACCOUNTING

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenue sharing revenues received from the State of Louisiana are recognized when susceptible to accrual.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING - Continued

Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

Purchase of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund type inventories are recorded as expenditures when purchased and items on hand at year-end, if material, are recorded as assets. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. CASH AND INVESTMENTS

Investments, if any, are stated at cost or amortized cost, which approximates market.

Louisiana statutes authorize the Commission to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment. At December 31, 2014, the Commission did not hold any investments.

E. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable).

Depreciation of all exhaustible assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Infrastructure	20 years
Equipment	10-20 years
Trucks	5-15 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

No interest costs were incurred during construction.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. BUDGETS

The Commission legally adopted a budget for the year ended December 31, 2014. The budget is prepared on a modified accrual basis. At year-end all appropriations lapse. The budget amounts shown in the financial statements are the final authorized amounts as revised for the year. The level of budgetary control is by total appropriations; however, for reporting purposes, the budgetary information has been expanded.

G. ENCUMBRANCES

The Commission does not employ the encumbrance system of accounting.

H. COMPENSATED ABSENCES

Annual vacation leave is provided to all full-time employees and they are encouraged to take an annual vacation. Employees earn 40 hours of vacation time for the first year of service, 80 hours for the second year, and 120 hours beginning on the eleventh year. Vacation time in excess of 30 days may not be accumulated for a period more than one year in addition to the present year in which the vacation time is being earned.

Sick leave is earned at the rate of 2.77 hours per bi-weekly period. Any unused sick leave is carried over on December 31 of each year. Upon termination or resignation accrued sick leave will not be paid to the employee.

Employees also may accumulate compensatory time for hours worked in excess of 40 hours per week. Compensatory time will not be paid upon termination or resignation.

I. LONG-TERM DEBT

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements.

Long-term debt for the governmental fund is not reported as liabilities in the fund financial statements. The accounting for proprietary fund long-term debt is the same in the fund statements as it is in the government-wide statements.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

J. EXPENDITURES AND EXPENSES

In the government-wide financial statements, expenses are classified by function for governmental activities.

In the fund financial statements, the governmental fund reports expenditures of financial resources.

K. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "Net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted – Reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

K. EQUITY CLASSIFICATIONS - Continued

2. Committed – Consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the board members – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the board members remove the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned – Reflects the amounts constrained by the Commission's "intent" to be used for specific purposes, but are neither restricted nor committed. The members of the board have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

The Commission considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additional, the Commission would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

L. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

M. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

District No. 6 Public Works Commission of St. Landry Parish does not provide any post-employment benefits to employees and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pensions.

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until that time. The Commission does not have any of this type.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and state revenue sharing. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. Property taxes and state revenue sharing receivable for the governmental fund types, which have been remitted within 60 days subsequent to the year end, are considered measurable and available and recognized as revenues. All other property taxes and state revenue sharing are offset by deferred inflows of resources and, accordingly, have not been recorded as revenue.

NOTE 2 - CASH

At December 31, 2014, the bank and book balances of cash in checking accounts were \$1,777,612 and \$1,777,910, respectively.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Commission's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 2 - CASH - Continued

These securities are held in the name of the Commission or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. The Commission does not have a policy for custodial credit risk.

At year-end, \$250,000 of the bank balance was covered by FDIC insurance and \$1,527,612 was covered by securities.

NOTE 3 - AD VALOREM TAXES

District No. 6 Public Works Commission of St. Landry Parish levies a special tax of 14.37 mills on all taxable property. This tax, which was renewed at a special election held on April 21, 2012, will be assessed for a period of 10 years, for the purpose of constructing, acquiring, operating and maintaining the roads, bridges and road drainage facilities of the Commission and acquiring the necessary equipment therefore.

The Commission's ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the Commission. Property taxes are due on October 1 and become delinquent on January 1 of the following year. The St. Landry Parish Sheriff bills, collects, and distributes the property taxes for the Commission using the assessed values determined by the Tax Assessor of St. Landry Parish.

The Commission is required to remit a percentage of the total ad valorem taxes per the tax roll to a State Pension Fund. This amount is determined by the legislative auditor each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is reduced by the Sheriff for the Pension Fund amount owed and the remainder is remitted to the taxing district. Therefore, the ad valorem tax receivable and revenue are shown net of Pension Fund distributions. A breakdown of taxes receivable is as follows:

	<u>Total Per</u>	<u>Pension Fund</u>	<u>Received</u>	<u>Allowance</u>	<u>Tax</u>
	<u>Tax Roll</u>	<u>Requirements</u>	<u>in</u>	<u>for</u>	<u>Receivable</u>
			<u>December</u>	<u>Uncollectibles</u>	
2014	\$ 1,893,025	\$ 58,837	\$ -	\$ 13,268	\$1,820,920

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 6 - FUND BALANCE

The Commission does not have a deficit fund balance in its fund financial statement for the year ended December 31, 2014.

NOTE 7 - COMMISSION MEMBERS

A list of commissioners as of December 31, 2014, along with compensation received is as follows:

Arnaud Wilts, Chairman	\$ 1,300
Joseph Todd Abshire, Vice Chairman	1,200
Julie Artigue, Secretary / Treasurer	1,200
Sidney Bourque	1,200
James Allen Cox	900
Jason Fitzgerald	700
Joseph Melancon	300
Jessie Guillory	200
	<u>7,000</u>

NOTE 8 - SUBSEQUENT EVENTS

Subsequent events were evaluated through June 29, 2015, which is the date the financial statements were available to be issued. As of June 29, 2015, there were no subsequent events noted.

NOTE 9 - FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to balance classification.

	<u>GENERAL FUND</u>
Fund Balance:	
Nonspendable	\$ -
Restricted	-
Committed	-
Assigned	-
Unassigned	<u>3,449,967</u>
Total Fund Balance	<u>3,449,967</u>

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

DISTRICT No. 6 ROAD PUBLIC WORKS COMMISSION OF ST. LANDRY PARISHPORT BARRE, LOUISIANABUDGETARY COMPARISON SCHEDULEGENERAL FUNDFOR THE YEAR ENDED DECEMBER 31, 2014

	BUDGET			VARIANCE
	ORIGINAL	FINAL	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes				
Property taxes	\$ 1,762,605	\$ 1,413,780	\$ 1,904,474	\$ 490,694
Intergovernmental				
State revenue sharing	20,000	30,924	30,871	(53)
Interest	3,500	5,474	5,294	(180)
Total revenues	1,786,105	1,450,178	1,940,639	490,461
EXPENDITURES				
Current Operating				
Salaries - administration	27,560	29,750	28,998	752
Salaries - operators	117,520	119,800	118,212	1,588
Board member pay	8,400	6,400	7,000	(600)
Payroll taxes	14,600	13,750	13,292	458
Accounting	9,600	19,200	19,342	(142)
Materials	125,000	212,500	286,021	(73,521)
Medical	-	400	210	190
Workmen's compensation	10,000	4,800	3,982	818
Insurance - other	76,500	92,750	82,613	10,137
Legal advertising	1,000	775	861	(86)
Licenses and fees	100	-	-	-
Telephone	5,500	6,000	6,395	(395)
Utilities	2,500	2,400	2,118	282
Engineering fees	40,000	78,000	900	77,100
Rent	37,140	37,400	34,260	3,140
Repairs and maintenance	10,000	16,000	23,875	(7,875)
Chemicals	1,500	-	-	-
Fuel and oil	25,000	32,200	31,685	515
Parts and supplies	17,000	16,200	14,830	1,370
Office expense	10,000	4,200	6,845	(2,645)
Uniform cleaning	1,200	1,050	1,085	(35)
Board meeting expense	100	75	60	15

Continued on following page.

See Independent Auditor's Report

DISTRICT No. 6 ROAD PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	BUDGET		ACTUAL	VARIANCE
	ORIGINAL	FINAL		FAVORABLE (UNFAVORABLE)
<u>EXPENDITURES</u> - Continued				
Road project				
Black top	\$ 1,163,000	\$ 941,200	\$ -	\$ 941,200
Testing and inspection	-	8,000	-	8,000
Capital outlay – equipment	-	4,254	1,160,024	(1,155,770)
<u>Total expenditures</u>	<u>1,703,220</u>	<u>1,647,104</u>	<u>1,842,608</u>	<u>(195,504)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>82,885</u>	<u>(196,926)</u>	98,031	<u>294,957</u>
<u>FUND BALANCE</u> , beginning of year			<u>3,351,936</u>	
<u>FUND BALANCE</u> , end of year			<u>3,449,967</u>	

See Independent Auditor's Report

OTHER SUPPLEMENTARY INFORMATION

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	<u>GENERAL FUND</u>	
	<u>2014</u>	<u>2013</u>
<u>REVENUES</u>		
Taxes		
Property taxes	\$ 1,904,474	\$ 1,336,410
Intergovernmental		
State revenue sharing	30,871	31,232
Interest	5,294	3,511
Miscellaneous	-	3,169
<u>Total revenues</u>	<u>1,940,639</u>	<u>1,374,322</u>
<u>EXPENDITURES</u>		
Current operating		
Salaries - administration	28,998	28,180
Salaries - operators	118,212	113,855
Board member pay	7,000	-
Payroll taxes	13,292	14,118
Accounting	19,342	-
Materials	286,021	166,780
Medical	210	-
Workmen's compensation	3,982	-
Other insurance	82,613	60,169
Legal advertising	861	986
Licenses and fees	-	30
Telephone	6,395	5,089
Travel	-	2,616
Utilities	2,118	2,348
Engineering fees	900	52,549
Rent	34,260	36,390
Repairs and maintenance	23,875	6,677
Chemicals	-	580
Fuel and oil	31,685	24,542
Parts and supplies	14,830	19,429
Office supplies	6,845	9,583
Uniform cleaning	1,085	1,820
Board meeting expense	60	760
Miscellaneous	-	1,164

Continued on following page.
See Independent Auditor's Report

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	GENERAL FUND	
	2014	2013
<u>EXPENDITURES</u> - Continued		
Capital outlay – equipment	\$ 1,160,024	\$ 74,163
<u>Total expenditures</u>	<u>1,842,608</u>	<u>621,828</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>98,031</u>	<u>752,494</u>
<u>FUND BALANCE</u> , beginning of year	<u>3,351,936</u>	<u>2,599,442</u>
<u>FUND BALANCE</u> , end of year	<u>3,449,967</u>	<u>3,351,936</u>
See Independent Auditor's Report		

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER (UNAUDITED)

**Schedule of Compensation, Benefits and Other Payments to Agency Head
or Chief Executive Officer**

Agency Head Name: Arnold Wiltz, Chairman

Purpose	Amount
Salary	1,300
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	60
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See Independent Auditor's Report

RELATED REPORTS

James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

30
John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005
Chizal S. Fontenot, CPA
1955-2012

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners
District No. 6 Public Works
Commission of St. Landry Parish
Port Barre, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of District No 6 Public Works Commission, component unit of the St. Landry Parish Government, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated June 29, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

To the Board of Commissioners
District No. 6 Public Works
Commission of St. Landry Parish
Page 2

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

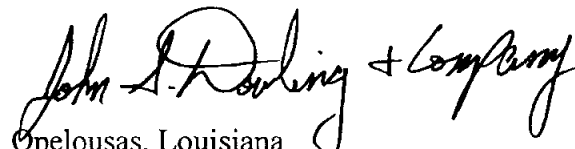
As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2014-1 and 2014-2.

Commission's Responses to Findings

The Commission's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Commission's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.


Opelousas, Louisiana
June 29, 2015

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2014

A. SUMMARY OF AUDIT RESULTS

1. We have audited the basic financial statements of District No. 6 Public Works Commission of St. Landry Parish as of and for the year ended December 31, 2014, and have issued our report thereon dated June 29, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States and provisions of OMB Circular A-133. Our audit of the financial statements as of December 31, 2014, resulted in an unqualified opinion.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. Two instances of noncompliance relating to the audit of the financial statements were reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
4. No management letter was issued for District No 6 Public Works Commission as of and for the year ended December 31, 2014.
5. A single audit was not required under OMB Circular A-133.

B. FINANCIAL STATEMENT FINDINGS – AUDIT

Compliance and other Matters

2014-1 Actual Expenditures Exceeded Budgeted Expenditures by More Than Five Percent

Condition: Total actual expenditures exceeded budgeted expenditures \$195,504 in the General Fund which caused the percentage variance to be 10.61%.

Criteria: Louisiana Revised Statute (RS 39:1310-1311) states that the budget must be amended when actual expenditures exceed budgeted expenditures by more than five percent.

Cause: The budget was not properly amended to account for the increase in expenditures.

Effect: Although the budget was amended before the fiscal year-end, the actual expenditures exceeded budgeted expenditures by more than five percent.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2014

B. FINANCIAL STATEMENT FINDINGS – AUDIT (CONTINUED)

2014-1 Actual Expenditures Exceeded Budgeted Expenditures by More Than Five Percent (Continued)

Recommendation: The District should consult the and follow all requirements of the Louisiana Local Government Budget Act.

Response: The District will follow all requirements of the Louisiana Local Government Budget Act.

Contact person: Arnold Wilts, Chairman

2014-2 Budget Presentation and Participation

Condition: The budget did not contain a budget message, the District did not publish a notice stating that the proposed budget was available for public inspection, and a public hearing was not held prior to the adoption of the budget.

Criteria: Louisiana Revised Statute 39:1305(C)(1) states that the budget document shall include a budget message including specific criteria referenced in the statute. Louisiana Revised Statute 39:1307(A)-(B) states that political subdivisions with total proposed expenditures of five hundred thousand dollars or more shall afford the public an opportunity to participate in the budgetary process prior to adoption of the budget by publishing a notice stating that the proposed budget is available for public inspection and that a public hearing will be held prior to the adoption of the budget. The notice shall be published at least ten days prior to the date of the public hearing.

Cause: Proper adoption procedures were not followed and the budget did not include a budget message.

Effect: Key elements of the budget document were not included and public participation was not followed as required by the Louisiana Local Government Budget Act.

Recommendation: The District should follow the format required by the Louisiana Local Government Budget Act when preparing the budget and any amendments.

Response: The District will follow the format required by the Louisiana Local Government Budget Act when preparing the budget and any amendments.

Contact person: Arnold Wilts, Chairman

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings.

SECTION III - MANAGEMENT LETTER

No findings.